

Employer quickguide

Part-time members

Please note for the purposes of this Quick Guide, PSSap reference is to those members whose contributions are based on Fortnightly Contribution Salary (FCS) not Ordinary Time Earnings (OTE).

When a PSSap or PSS member becomes a part-time member

A PSSap or PSS member is treated as a regular part-time member if he or she was an approved part-time employee on commencement or at the last birthday. If a member is part-time on commencement or their birthday they remain a part-timer for super purposes until their next birthday review (even if the member has reverted to full-time hours after the birthday review or commencement).

Part-time members hours

For super purposes, the hours for a PSS part-time member are those that were approved on commencement or on the last birthday. The fortnightly part time hours are reported to us and contributions are based on these hours until the next birthday review.

Salary for superannuation

A PSSap or PSS part-time member's salary for superannuation is the full time equivalent salary.

Birthday reporting

For PSSap or PSS part-time members you must report the full-time equivalent salary with the approved fortnightly part-time hours and the full-time equivalent hours on the birthday.

Contributions and productivity for PSS members only

We use the member's full-time salary for superannuation and fortnightly hours to calculate contributions and productivity due.

Contributions and productivity for PSS part-time members are calculated by:

1. Calculating the contributions and productivity as if the member was full-time; then
2. Converting the amount to the part-time rate using the member's approved hour ratio.

For superannuation purposes, contributions are based on the hours on the birthday until the next birthday review, regardless of any change in actual hours.

Member contributions formula for PSS and 15.4% employer contribution for PSSap

Contributions are calculated using the following formula:

$$\frac{\text{Full-time salary for superannuation}}{\text{-----}} \times \text{contribution rate} \times \frac{\text{Part-time hours}}{\text{Full-time hours}}$$

26

Productivity (EPSC) Formula for PSS members only

Productivity is calculated using the following formula:

$$\text{Productivity rate for full-time superannuation} \times \frac{\text{Part-time hours}}{\text{Full-time hours}}$$

Quick links

Training notes:

Part-time and casual membership

http://employer.pss-css.gov.au/learning_centre/training_notes.shtml

PSSap training notes

http://employer.pss-css.gov.au/documents/pssap/pssap_employer_training_notes.pdf